

JS-6

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10 UNITED STATES DISTRICT COURT  
11 FOR THE CENTRAL DISTRICT OF CALIFORNIA  
12 WESTERN DIVISION

13 United States of America,  
14

15 Plaintiff,

16 v.

17 Wolflick & Simpson; and David  
Simpson,

18 Defendants.  
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No. CV 15-09662 SJO (PLAx)

Judgment

1 Based on the papers filed in this case, and all other matters properly made part  
2 of the record,

3 **IT IS ORDERED** that the motion for summary judgment filed by the United States  
4 of America is granted (document number 27).

5 **IT IS ORDERED** that the motion for summary judgment filed by David Simpson is  
6 denied (document number 30).

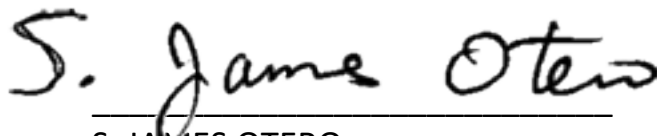
7 **IT IS ORDERED** that Wolflick & Simpson is liable to the United States of America  
8 pursuant to 26 U.S.C. § 6332(d)(1) for failure to comply with the 2011 Levy in the  
9 amount of \$805,290.35 as of March 10, 2016.

10 **IT IS ORDERED** that David Simpson is liable to the United States of America  
11 pursuant to 26 U.S.C. § 6332(d)(1) for failure to comply with the 2011 Levy in the  
12 amount of \$805,290.35 as of March 10, 2016.

13 **IT IS ORDERED** that interest continues to accrue as allowed by law.

14 **IT IS SO ORDERED.**

15  
16 DATED: July 27, 2016

A handwritten signature in black ink that reads "S. James Otero". The signature is written in a cursive, flowing style. Below the signature is a horizontal line.

S. JAMES OTERO  
United States District Judge

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19 Presented by:

20 EILEEN M. DECKER  
21 United States Attorney  
22 ROBERT F. CONTE  
23 Assistant United States Attorney  
24 Acting Chief, Tax Division

25 /s/  
26 GAVIN L. GREENE  
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